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FROM-Merchant & Gould

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EXAMINING GROUP 3654

T-112 P.002/008 F-121

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RESPONSE UNDER 37 C.F.R. 1.116 **EXPEDITED PROCEDURE**

MAR 0 9 2006

S/N 10/767,707

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

ELLIOTT ET AL.

Examiner:

J. NGUYEN

Serial No.:

10/767,707

Group Art Unit:

3654

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7542.204US01

Title:

TWO ROLL TISSUE DISPENSER

CERTIFICATE UNDER 37 CFR 1.6(d):

I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on March 9, 2006.

AMENDMENT UNDER 37 C.F.R. § 1.116

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

23552 PATENT TRADIDARK OFFICE

Dear Sir:

In response to the Office Action mailed on March 1, 2006, please enter the following amendments and remarks.

Amendments to the Claims are shown in the listing of claims beginning on page 2 of this document.

Remarks begin at page 7 of this document.